No. 424. MEMPHIS NATURAL GAS CO. *v.* MCCANLESS, COMMISSIONER OF FINANCE & TAXATION, ET AL. Appeal from the Supreme Court of Tennessee. October 14, 1946. *Per Curiam:* The motion to dismiss is granted and the appeal is dismissed for want of jurisdiction. § 237 (a), Judicial Code, as amended, 28 U. S. C. § 344 (a). Treating the papers whereon the appeal was allowed as a petition for writ of certiorari as required by § 237 (c) of the Judicial Code, as amended, 28 U. S. C. § 344 (c), certiorari is denied. *Edward P. Russell* for appellant. *W. F. Barry, Jr.* for appellees. Reported below: 183 Tenn. 635, 194 S. W. 2d 476.